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PART I--Section 3

Government of India, Ministry of Defence, Notifications relating to Rules, Regulations, Orders and Resolutions, etc.

MINISTRY OF DEFENCE

New Delhi, the 25th March 1950

No. 498.—In the Civilians in Defence Services (Revision of Pay) Rules, 1947, the following corrections shall be made:—

In the Schedule annexed to the said Rules under the heading "Engineer-in-Chief—E.S.D."

1. Delete the post of Foreman and connected entries.
2. Insert the following entries under Fire Brigade Establishment and below Assistant Fire Supdt.—

Fire Foreman 75 to 120 To be redesignated as Supervisor 80—5—120

No. 499.—In the Civilians in Defence Services (Revision of Pay) Rules, 1947, the following corrections shall be made:—

In the Schedule annexed to the said Rules under the heading 'Naval Headquarters' sub-head "Naval Dockyard--Supervisory Staff" add the following new entries:—

Name of Post	Existing Scale	Prescribed Scale
	Rs.	Rs.
Foreman	New Category	300—20—500
Inspector	Do.	260—15—350
Leadingman	Do.	150—7—185—EB—8—225

No. 500.—In the Civilians in Defence Services (Revision of Pay) Rules, 1947, the following corrections shall be made:—

In M. of D. Notn. No. 123/E, dated 17th Oct. 1949

For the heading "Headquarters, Formations, Station Staff Offices, Record Offices and Units"

Substitute "All Lower Formations".

No. 501.—In the Civilians in Defence Services (Revision of Pay) Rules, 1947, the following corrections shall be made:—

In the Schedule annexed to the said Rules under the heading "Infantry School Mhow" add the following:—

Name of Post	Existing scale	Prescribed Scale
	Rs.	Rs.
Coy Quartermaster Havildar (Civ) (of the late Tac & Adm School and Inf. Weapons Wing).	50	40—2—60—3/2—75
Groundman (of the late Tac & Adm School).	16	} 30—1/2—35
Storeman (of the late Inf. Weapons Wing).	30	
Storeman (of the late Tac and Adm School).	21	30—1/2—35
Daftry (of the late Tac & Adm School).	45	35—1—50
	39	35—1—50

No. 502.—In the Civilians in Defence Services (Revision of Pay) Rules, 1947, the following corrections shall be made:—

In the Schedule annexed to the said Rules under the heading "E.-in-C. Transportation Service"

Against the entries "1st Driver Marine Diesel. and Engine Driver I" in column for prescribed scale

For "under consideration"

Substitute "125—6—155—EB—6—185".

Against "2nd Driver Marine Diesel

2nd Driver Marine 1 C

Engine Driver II"

in column for prescribed scale

For "under consideration"

Substitute "100—5—125—EB—6—155".

Against "Engine Driver III (Motor Boat Driver)" in column for prescribed scale

For "under consideration"

Substitute "60—5/2—75".

Against the entries "Head Clerk (Supdt.) and Head Clerk" in the column for prescribed scale

For "under consideration"

Substitute "80—5—120—EB—8—200—10/2—220" (plus charge allowance admissible under rules).

Against "Lascars (Khallasies)" in column for prescribed scale

Substitute "Lascars I Class (AB)—35—1—50".

"Lascars (O.D.)—30—1/2—35".

Against the following posts

"Serang I (2nd Serang)"

"Sukhani (Secunnies Class I)"

"Tindal of Stoker Class I"

in column for prescribed scale

Substitute "Serang of Lascars"—60—5/2—75—3—90.

"Sukhani"—50—2—60—5/2—75.

"Tindal of Stokers"—50—2—60.

The following addition may be made:—

Name of Post	Existing Scale	Prescribed Scale
	Rs.	Rs.
Chief Serang of Lascars.	100	75—3—90—EB—3—105—5—130.

No. 503.—In the Civilians in Defence Services (Revision of Pay) Rules, 1947, the following corrections shall be made:—

In the Schedule annexed to the said Rules under the heading "Q. M. G.'s Branch—G. T. Company"

Against the post of "Naik Camp Guard"

Substitute the following for the words "under consideration" in the column for prescribed scale:—

Re-designate as Head Camp Guard—35—1—50.

No. 504.—In the Civilians in Defence Services (Revision of Pay) Rules, 1947, the following corrections shall be made:—

In the Schedule annexed to the said Rules under the heading "Tradesmen employed under Air H.Q." in Group 'B' after Photographer and connected entries insert the following:—

"Name of Post"	Existing Scale	Prescribed Scale
	Rs.	Rs.
Fittre/Cycle	—	80-5/2-75-EB-3-105"

No. 505.—In the Civilians in Defence Services (Revision of Pay) Rules, 1947, the following corrections shall be made:—

In the Schedule annexed to the said Rules under the heading "D.O.S., D.M.E., D.T.D.".

Against the post of 'Time Keeper' in the column for prescribed scales add

"Redesignated as Lower Division Clerks."

CANTONMENTS—REGULATIONS

No. 506.—The following bye-laws for the regulation of the collection and recovery of Octroi (without refunds) in the Ferozepore Cantonment, made by the Cantonment Board, Ferozepore, in exercise of the powers conferred by sub-section (3) of section 282, and section 283 of the Cantonments Act, 1924 (II of 1924), and in supersession of the bye-laws published with the notification of the late D. D. Notn. No. 27/4/G/C&L, dated the 21st Aug. 1943 as amended from time to time, are hereby published for general information, the same having been previously published, approved and confirmed by the Central Government as required by sub-section (1) of section 284 of the said Act.

Bye-laws for the Regulation of the collection and recovery of Octroi (without refunds) in the Ferozepore Cantonment.

Definitions

1. In these bye-laws, unless there is anything repugnant in the subject or context—

- (i) "Act" means the Cantonments Act, 1924 (II of 1924);
- (ii) "Barrier" means a place appointed under the provisions of bye-law 2;
- (iii) "Board" means the Cantonment Board, Ferozepore;
- (iv) "Central Barrier" means a barrier situated at the Head Octroi Office;
- (v) "Export" with its grammatical variations and cognate expressions means export from the Ferozepore Cantonment Octroi limits;
- (vi) "Form" means a form appended to these bye-laws.
- (vii) "Function" includes all or any ceremonies, occasions and meetings of a civic, religious, secular, public or social nature;
- (viii) "Goods" include vehicles and animals;
- (ix) "Import" with its grammatical variations and cognate expressions means import within the Ferozepore Cantonment Octroi limits;
- (x) "Octroi" means a cess on the entry into the limits of Ferozepore Cantonment of goods for consumption, use or sale therein;
- (xi) "Octroi limits" means the limits of the Ferozepore Cantonment; and
- (xii) "Railway Barrier" means a barrier for the interception of traffic from railway premises and so described by notice exhibited by the Board thereat.

Establishment of Barriers

2. The Board shall appoint a place or places on or near the railway premises and places at any other points on or in the immediate vicinity of the Octroi limits, as may

from time to time be determined as most suitable for intercepting import traffic for the assessment and collection of Octroi:

Provided that nothing in this bye-law shall be deemed to prevent the assessment and collection of Octroi at any other place in accordance with the provisions of these bye-laws.

The Octroi Superintendent

3. The Board shall appoint an officer to be called the Octroi Superintendent who, in addition to discharging any other duties imposed upon him by these bye-laws, shall be responsible generally for the assessment and collection of Octroi in accordance with these bye-laws and for the proper discharge of their duties by other assessing, collecting and inspecting officers.

The Octroi Inspectors

4. The Board shall appoint one or more Octroi Inspectors who, in addition to discharging the duties imposed upon them by these bye-laws, and any other duties assigned to them by the Octroi Superintendent shall supervise the working of the barriers and shall see that the staff at the barriers comply with the bye-laws and carry out the instructions issued by the Octroi Superintendent from time to time.

The Staff of Barriers

5. (1) The Board shall appoint for each barrier a staff of moharrirs and peons for the assessment and collection of Octroi, and it shall be the duty of such staff to carry out the instructions issued from time to time by the Octroi Superintendent and see that all goods liable to Octroi are stopped at the barrier and are dealt with according to these bye-laws and also to see that the Octroi has been duly paid.

(2) No moharrir or peon appointed under clause (i) shall ordinarily be allowed to remain at the same barrier for a period of more than one month at a time.

Inspection of barriers

6. (1) It shall be the duty of the members of the Board and of the Executive Officer to visit the barriers periodically and to inspect the registers and accounts maintained in accordance with these bye-laws.

(2) An inspection book shall be maintained at each barrier in Form 1, and the members of the Board, the Executive Officer, the Octroi Superintendent and the Octroi Inspectors, when inspecting the barriers, shall record therein the results of their inspection, making their notes as full and detailed as possible.

(3) If in any such note any complaint is made as to the working of the barrier, a copy of the note shall at once be sent by the Officer-in-charge of the barrier to the Octroi Superintendent, who shall report the matter to the Executive Officer with a view to suitable action being taken thereon.

Posting of Schedules and Bye-laws of Octroi (without refund) at barriers

7. A copy in English and Urdu of the Octroi (without refunds) Schedule and of these bye-laws duly authenticated by the signatures of the Octroi Superintendent and the Executive Officer, shall be posted in a conspicuous place at each barrier.

Provision of scales and weights or Weighing Machines at barriers

8. The Board shall provide at each barrier a suitable set of scales and weights or a weighing machine which shall be tested at intervals of not more than three months by the Octroi Superintendent or by any other officer appointed by the Board in this behalf and the Superintendent or other officer shall record the result of each test in the Inspection Book (Form 1).

Declaration to be made of destination of goods at the time of import

9. (1) Goods liable to Octroi on import shall be brought to the nearest barrier where the Officer-in-charge of the barrier shall call upon the person in charge of such goods

to declare, and such person shall declare whether such goods are intended:—

- (i) for immediate export;
- (ii) for consumption, use or sale within the Octroi limits; or
- (iii) for temporary retention within the Octroi limits and eventual export under the Temporary Import Pass System prescribed in bye-law 27.

(2) If any person fails to bring the goods to the barrier of import or to make a declaration after entry into the Octroi limits as required under clause (i) of this bye-law, he shall be deemed to have imported such goods for consumption, use or sale and shall be liable to a prosecution under section 82 of the Cantonments Act, 1924.

Procedure in respect of goods for immediate export (Transit Pass)

10. (1) When goods liable to Octroi are intended for immediate export under the provisions of bye-law 9(i), the person importing such goods shall declare them as such at the barrier of import and shall specify the barrier through which they are intended to be exported. The officer-in-charge of the barrier shall then fill up a transit pass in Form 2 and shall send the goods under the escort of a peon (and in the absence of a peon the importer shall make a cash deposit with the import barrier moharrir equal to the tax due) to the barrier of export as entered in column 9 of the pass handing over the foil of the pass to the peon and the coupon to the person-in-charge of the goods; provided that if no peon is available, the foil of the pass shall also be handed over to such person after an acknowledgment of the receipt of the pass has been taken from him on the reverse of the counterfoil.

Provided that Octroi shall be payable on the gross weight of the consignment if exported under a Transit Pass and re-imported after removal of the packing material.

(2) When such goods are brought to a barrier for export, the person or the persons-in-charge thereof shall present the pass issued to him under clause (1) and the officer-in-charge of the barrier shall note in column 13 of the pass the time at which it was presented and shall check the goods with the particulars given in columns 5 to 7 of the pass and—

- (i) if the goods tally with the particulars entered in the pass and the time of export entered in column 10 has not expired, the officer-in-charge of the barrier shall allow the goods to pass out and shall return the pass by the peon to the barrier of import where it shall be pasted on the counterfoil or if there is no peon, shall retain the pass for submission to the Head Octroi Office, and shall pay the cash deposit out of his imprest money and take an acknowledgment from the person-in-charge of the goods on the space provided for this purpose. The passes shall be sent each day to the Head Octroi Office, where they shall be handed over to the import barrier moharrir in exchange for money kept in deposit by him. All transactions with regard to Transit Passes shall be made in the barrier's imprest book in Form 3. If, for any reason, the cash deposit cannot be paid out of the imprest money of the barrier, the officer-in-charge of the barrier shall authorize the export of the goods and return the pass so endorsed to the person-in-charge of the goods, who may within one month from the date of the deposit, prefer a claim to the Octroi Superintendent for a refund of the amount deposited. The import barrier moharrir shall hand over such cash deposits to the Octroi Cashier, who shall retain them in hand for one month after the expiry of which period any unclaimed cash deposit shall be credited to the Cantonment Fund.

- (ii) if the description, weight or number of the goods does not tally with the particulars entered in the pass and there is any deficiency in the weight or number of any such goods as are ordinarily liable

to Octroi, or if any of the goods are of a description different from the description of the goods entered in the pass and are ordinarily liable to Octroi, the officer-in-charge of the barrier shall make a note of the discrepancy in column 10 of the pass and shall then proceed as if goods to the extent of such deficiency in weight, number or defect in description were being imported for consumption, use or sale within the Octroi limits, or

- (iii) if the time entered in column 10 has expired before the pass is presented, the officer-in-charge of the barrier shall, in the absence of sufficient reasons to the contrary proceed as if the consignment of goods was being imported for consumption, use or sale within the Octroi limits, and

- (iv) if the goods covered by the Transit Pass are not produced at the barrier of export together with the pass, they shall be deemed to have been imported for consumption, use or sale within the Octroi limits.

(3) The Board shall for the purposes of this bye-law fix in respect of every two barriers the period within which goods imported through either of them for immediate export shall ordinarily be exported through the other and a schedule of the period so fixed shall be exhibited at every barrier, and the officer-in-charge of the barrier through which such goods are imported, shall calculate and enter the time accordingly in column 10 of the Transit Pass in Form 2. The Octroi Superintendent may on reasonable cause being shown to him extend the period in any particular case.

(4) Officers-in-charge of barriers shall each day send to the Head Octroi Office the books of counterfoils of Transit Passes and the Octroi Superintendent shall examine each counterfoil and shall initial and date it in token of his having done so and if in any case the pass is not found pasted on the counterfoil by the evening of the second day following its issue, a special investigation shall at once be made by the Octroi Superintendent, and particulars of every such pass shall be entered in a register to be maintained in Form 4.

Payment of Octroi at out Post Barriers.

11. (1) When goods imported otherwise than by rail, and intended for consumption, use or sale are brought to a barrier, the officer-in-charge of the barrier shall assess the Octroi payable in respect thereof and unless the person-in-charge of the goods disputes such assessment, shall demand the amount of Octroi payable from the person-in-charge of the goods and on receipt of the amount shall forthwith place it in the cash box and fill up a receipt and counterfoil in Form 5 together with the coupon appended thereto and shall hand over the receipt, with coupon attached to such person.

(2) If a person-in-charge of the goods dispute the assessment made by the officer-in-charge of the barrier under the provisions of clause (1) of this bye-law, the officer-in-charge of the barrier shall enter the details of the goods in a pass in Form 6 and shall send the goods and the foil to the Head Octroi Office under the escort of a peon and if no peon is available, shall hand over the foil to such person after an acknowledgment of the receipt of the foil has been taken on the reverse of the counterfoil kept at the barrier, who shall forthwith take it with the goods to the Head Octroi Office, for payment of Octroi within such time as the Board may prescribe for this purpose.

(3) When such goods are brought to the Head Octroi Office under the provisions of clause (2) of this bye-law, the Octroi Superintendent shall first see that the goods tally with the details entered in the pass in Form 5, issued in respect of them at the import barrier and shall then assess the amount of Octroi payable and note it on the reverse of the foil in Form 5 and hand it over to the officer-in-charge of the Central Barrier who on receipt of the amount payable shall grant a receipt in Form 5 with coupon attached thereto to the person-in-charge of the goods.

Railway Receipt and Invoice Register to be maintained

12. (1) When any person receives the railway receipt of goods consigned to him by rail and intended for consumption, use or sale within the Octroi limits he shall, before taking delivery of such goods, take or send such receipt with the invoice and a written declaration of the details of the consignment to the Head Octroi Office, where if the goods are found to be liable to Octroi, the receipt, the invoice and the declaration shall be abstracted into a Railway Receipt and Invoice Register to be kept in Form 7.

(2) The Octroi Superintendent shall check the entries in the Railway Receipt and Invoice Register with 25 per cent. of the passes issued under bye-law 13 and shall satisfy himself that the Octroi has been correctly assessed and shall initial and date all entries and passes so checked.

(3) The Board shall appoint a member or members of the Board periodically to examine the Railway Receipt and Invoice Register and to compare with the entries made therein the declarations filed under bye-law 13, and the entries in the register and the declarations checked shall be initialled by the member or members making the examination.

Assessment and Collection of Octroi on Imports by Rail

13. On completion of the registration of the consignment under bye-law 12, the Octroi Superintendent or in his absence, the Octroi Inspector shall determine the Octroi leviable and note it on a memorandum which he shall send to the Central Barrier where after the calculations in the memorandum have been checked, the amount payable shall be demanded from the person presenting the Railway Receipt to whom on payment of the amount a receipt shall be granted in Form 8 of which the coupon and the second foil shall be left blank and the counterfoil retained. The Railway Receipt and invoice shall then be stamped with the stamp of the Board and returned to such person and the declaration shall be stamped and filed.

Presentation of Rail-borne Goods at the Railway Barrier

14. All goods imported by rail and intended for consumption, use or sale within the Octroi limits shall, if liable to Octroi be brought to the Railway Barrier where the person-in-charge of the goods shall present the receipt, obtained under bye-law 13, to the officer-in-charge of the barrier who after satisfying himself that the goods tally with the details entered in the receipt, shall fill up the second foil of the receipt, detach it and retain it and hand back the first foil with the coupon attached duly filled in to the person-in-charge of the goods. The second foils so retained shall be sent daily to the Head Octroi Office:

Provided that if only a portion of the consignment covered by the receipt arrives at the railway barrier, the officer-in-charge of the barrier shall detach the second foil and note the quantity imported as well as the time and the date on the reverse of the first and second foil repeating the procedure as and when each subsequent instalment is brought to the barrier and in such case the second foil shall not be sent to the Head Octroi Office until the whole consignment has been imported.

Rail-borne imports not covered by receipt in Form 8

15. If goods liable to Octroi and intended for consumption, use or sale within the Octroi limits, are brought to the railway barrier for import and are not covered by a receipt in Form 8 or do not tally with the description of the goods entered in the receipt, purporting to cover them, they shall be dealt with in accordance with the procedure prescribed in clause (2) & (3) of bye-law 11, provided that before handing over a receipt in Form 5 to the person in charge of the goods, the Octroi Superintendent shall cause the particulars of the case together with the name of the importer to be entered in a Register of un-registered rail-borne imports to be maintained in Form 9.

Re-payment of Octroi on Rail-borne goods in excess of amount due on goods actually imported

16. (1) Notwithstanding anything contained in bye-laws 14 and 15 if for any reason, such as short delivery of goods by the Railway Administration or diversion of goods to some other destination the amount of goods actually imported is less than the amount in respect of which Octroi has been paid under the provisions of bye-law 13, the officer-in-charge of the railway barrier shall note in red ink on the first and second foils and on the coupon of the receipt in Form 8, the actual amount of goods imported. The importer, may, within seven days from the date of actual import or from the date of the import of the last instalment of the consignment present at the Head Octroi Office a claim for a refund of the amount of Octroi paid in excess of the amount payable in respect of the goods actually imported, and if the Octroi Superintendent is satisfied that such claim is in order, he shall pass the claim for payment by the Head Octroi Office Cashier from his imprest.

(2) The amount of goods in respect of which a claim is passed under clause (1) of this bye-law and the amount of Octroi repaid shall be entered in the Head Office Jinswar in red ink under the totals of the day from which the amount shall be deducted.

Power to demand passes and inspect goods

17. (1) The Octroi Superintendent or Octroi Inspector meeting a person in possession of goods liable to Octroi and which he believes or has reasons to believe to have been imported, may demand the receipt or pass relating to such goods, and may verify the entries therein by inspection of the goods, and any person called upon for his receipt or pass under this clause shall produce it and shall permit the officer demanding it to inspect the goods.

(2) If on checking the goods with the receipt or pass, the officer finds that all the items in the receipt or pass are correct, he shall sign the coupon attached to the receipt or pass, detach the coupon from the receipt or pass and retain it for comparison with the counterfoil at the barrier and shall then endorse his name on the reverse of the receipt or pass and return it to the person in charge of the goods.

(3) If the person-in-charge of the goods has no receipt or pass, or if the officer has reason to believe that the full amount of Octroi has not been paid on the goods, or that the goods do not tally with the description entered in the receipt or pass or the period specified in the pass has expired, such officer may, and if he finds that the second foil of the receipt granted under bye-law 13 has not been detached shall seize the goods and take them to the Head Octroi Office, where the case shall be inquired into by the Octroi Superintendent. The Octroi Superintendent, if he is satisfied that the Octroi payable on such goods has not been paid or has not been paid in full, or the goods are not covered by a pass or the period of the pass has expired, shall assess the amount of Octroi payable. The person-in-charge of such goods shall pay the amount so assessed on demand by the officer-in-charge of the Central Barrier who on receipt of the amount shall fill up a receipt in Form 5, retain the counterfoil and hand over the foil with the coupon attached duly filled in to such person. The Octroi Superintendent shall subsequently report the case to the Executive Officer to ascertain whether the offender should be prosecuted under Section 82(1) of the Cantonments Act, 1924.

(4) An officer obtaining coupons under clause (2) of this bye-law shall take them to the barrier or barriers from which they were issued, and shall there verify the coupons with the counterfoil and if he finds that the entries are correct, shall initial the counterfoils and drop the coupons into the barrier cash box. If in any case a discrepancy is detected, he shall forward the coupons concerned under separate cover to the Head Octroi Office together with a report thereon.

Notice to be given of seizure of goods

18. When any goods are seized in exercise of the powers conferred by Section 82(2) of the Cantonments Act, 1924, the officer seizing such goods, shall immediately report

the matter to the Octroi Superintendent who will give or send to the importer a notice in Form 10.

Money to be dropped at once into the cash box

19. All money received at a barrier shall at once be placed by the collecting officer receiving it in the barrier cash box of which the key shall be kept by the Octroi Superintendent.

Progressive totals of receipts to be filled up at once

20. Every collecting officer issuing a receipt or pass other than a transit pass or passes granted in Form 5, shall fill in the progressive total of Octroi received, at the foot of counterfoil of the receipt or pass and the members of the Board, the Executive Officer, the Octroi Superintendent and the Octroi Inspector inspecting a barrier shall see that the progressive totals are thus filled in and not postponed till the end of the day. Counterfoils thus checked shall be initialled and dated by the officer making the inspection.

Procedure for closing the transactions of the day

21. (1) At the close of each day at a time to be fixed by the Board, the transactions of the day shall be closed. The officer-in-charge of each barrier shall have the progressive total of the money received for the day taken upto the last counterfoil issued in each book of receipts or passes and entered therein and shall also have the receipts of the day classified in Jinswars to be compiled in Form 11, the classification being in accordance with the classification adopted in the sanctioned Octroi Schedule, the items shall be entered one after the other from the counterfoils of the day, the serial number of the receipt or pass, the weight of the goods and the amount of the Octroi paid entered in the appropriate columns. The cash box, receipt books, pass books and Jinswars shall then be forwarded to the Head Octroi Office together with the second foils of receipts retained under bye-law 14 and the foils of the passes presented under clause 2 of bye-law 10.

(2) To prevent delay and to ensure that all moneys so received by the collecting officers are immediately placed under lock and key, the Board shall provide a double set of books and two cash boxes at each barrier, so that while one set is at the Head Octroi Office the other shall be available for use at the barrier.

Opening of cash boxes

22. The cash boxes shall be opened and the money contained therein counted by the Head Octroi Office Cashier in the presence of the Octroi Superintendent and in the absence of the Octroi Superintendent in the presence of the Octroi Inspector.

Procedure after the contents of cash boxes have been counted

23. (1) After the money in each cash box has been counted, the amount shall be endorsed by the receiving officer at the foot of the last counterfoil of the day for the barrier concerned. The aggregate contents of all the cash boxes shall then be brought to account as prescribed in bye-law 24.

(2) When the money in a cash box has been counted, the counterfoil and jinswars received from the barrier concerned shall be examined by the Octroi Superintendent, who shall check at least two per cent. of them in detail, initialling the checked counterfoils and jinswars in proof of his having done so, and shall see that the progressive totals in the books are correct. If the total for the day agrees with the total endorsed on the counterfoil and jinswar under clause (1) of this bye-law, the last counterfoil on which the total for the day has been entered shall be signed by the Octroi Superintendent or in his absence by the Octroi Inspector in whose presence the cash box was opened.

(3) The coupons found in the cash boxes received from the barriers shall be examined as a check on the work of the Inspectors and then kept for such period as the Board may determine.

(4) The foils of passes (Form 2) received under clause (2) of bye-law 10 and those (Form 5) under clause (3) of bye-law 11 and the second foils of receipts (Form 8) retained

under bye-law 14 and forwarded to the Head Octroi Office under clause (1) of bye-law 21 shall be pasted on their respective counterfoils and if when examining the counterfoil the Octroi Superintendent finds any counterfoil dated two days previous on which the foil has not been pasted, he shall at once cause a special investigation to be made.

(5) On completion of the procedure prescribed in clauses (1) to (4), the cash boxes and books of receipts and passes shall be returned to the barrier without delay and the jinswars returned in the Head Octroi Office.

Procedure for bringing the cash to account

24. The cash shall be brought to account in the following manner:—

- (i) The Octroi Superintendent, receiving the collections, shall enter the amounts under the appropriate heads in columns 1 to 4 of the cash book to be kept by him in Form 12, in column 5 of which he shall show the amounts remitted to the Cantonment Office or to the Treasury as the practice may be. The book shall be closed daily and the money remitted with a chalan in Form 5-B or Cant. 5-A-B of the Cantonment Account Code, 1924 as the case may be.
- (ii) If the Octroi Superintendent remits the money to the Cantonment Office he shall send it with a chalan in Form Cant. 5-B of the Cantonment Account Code, 1924 and the Executive Officer shall receive it and bring it to account in his General Cash Book (Form Cant. 8-B) of the Cantonment Account Code, 1924. One foil of the chalan shall be returned to the Octroi Superintendent as a receipt and the other kept by the Executive Officer as a voucher for this entry in the General Cash Book.
- (iii) If the Octroi Superintendent remits the money direct to the Treasury, one of the foils of the chalan in Form Cant. 5-A-B of the Cantonment Account Code, 1924 returned from the Treasury shall be filed by him in a guard file as his receipt, and the other shall be sent to the Executive Officer. On receipt of the chalan the Executive Officer shall enter the amount shown therein in his General Cash Book.
- (iv) The Executive Officer shall check the cash book (Form 12) of the Octroi Superintendent once a month and sign it and date it in token of his having done so.

Compilation of Head Office Jinswars

25. (1) The Jinswars received from the barriers shall be arranged each day in a fixed order, and the total of all barriers for the day and the progressive total of all the barriers carried on from the beginning of each month shall be entered at the foot of the Jinswar of the last barrier.

(2) From these Jinswars shall be compiled each day the Head Office Jinswar in Form 13 the columns of which shall be totalled daily and the progressive total shall be carried on till the end of the financial year.

Extraordinary passes for goods exported and re-imported

26. (1) Notwithstanding anything contained in these bye-laws, the Board may permit goods ordinarily liable to Octroi on import to be re-imported free of Octroi within such period as the Board may determine for such goods in general or for a particular class or classes of such goods.

(2) If any person wishes to export and subsequently re-import goods free of Octroi under the provisions of clause (1) of this bye-law, he shall, between the hours fixed by the Board, take such goods to the Head Octroi Office with a written application, giving details of such goods, the period and purpose for which the pass is required and the barrier through which the goods are to be exported. The Octroi Superintendent or any other member of the Octroi staff authorized by him in this behalf on receipt of the application and after verification of the goods shall issue a pass in Form 14.

(3) When a pass has been obtained under the provisions of clause (2) of this bye-law, the person-in-charge of the goods shall take them under the supervision of a peon (if possible) to the barrier of export where these shall be presented within such time as the Board may prescribe, having regard to the distance from the Head Octroi Office to the barrier concerned and the officer-in-charge of the barrier shall see that the goods tally with the details entered in

the pass and if they do so and the time by which the goods should have been presented has not elapsed, shall sign the certificate of the exit coupon, return the pass to the person-in-charge of the goods and send the coupon to the Head Octroi Office, where it shall be pasted on the original counterfoil. If the goods do not tally with the details entered in the pass or the time by which they should have been presented has elapsed, he shall refuse to sign the export coupon and shall return the pass to the Head Octroi Office.

(4) When goods exported on a pass in Form 14 under the provisions of clauses (2) and (3) of this bye-law are brought back for re-import, the officer-in-charge of the barrier shall demand the pass, satisfy himself that the goods re-imported are covered by the pass and if they are so covered and the period of the pass has not expired, shall endorse the return of the goods on the reverse of the pass, fill up the entrance coupon and detach it for submission to the Head Octroi Office, where it shall be pasted on the counterfoil with the exit coupon and shall return the pass to the person-in-charge of the goods and suffer the goods to pass the barrier, should the goods not appear to be covered by the pass or the period of the pass has expired he shall deal with them as if they were goods declared to be for consumption, use or sale within Octroi limits.

Transit Passes for temporary imports

27. (1) Notwithstanding anything contained in these bye-laws, if any person wishes to import goods intended for temporary retention within the Octroi limits for the purpose of:—

- (i) repair;
- (ii) securing orders; or
- (iii) use for any function as defined in these bye-laws and eventual export and used empty aerated water bottles and used empty oil containers brought to be refilled and returned;

he shall be granted a pass in Form 15 by the import barrier moharrir, who shall demand a cash deposit equal to the Octroi due on the goods so imported.

(2) When goods imported on the pass in Form 15 under the provisions of clause (1) of this bye-law are brought to the export barrier, the officer-in-charge of the barrier shall demand the pass, satisfy himself that the articles to be exported are covered by the pass, endorse the return of the goods and refund the cash deposited at the import barrier and obtain an acknowledgment in the place provided for this purpose and suffer the goods to pass the barrier. The pass shall then be pasted to its counterfoil. If for any reason, the cash deposit cannot be paid out of the imprest money of the barrier, the officer-in-charge of the barrier shall authorize the export of the goods and return the pass so endorsed to the person-in-charge of the goods, who may within one month from the date of the deposit, prefer a claim to the Octroi Superintendent for a refund of the amount deposited. The officer-in-charge of the import barrier shall hand over such cash deposits to the Head Octroi Office Cashier who shall retain them in hand for one month after the expiry of which period any un-claimed cash deposit shall be credited to the Cantonment Fund.

(3) If the goods do not appear to be covered by the pass presented or the period which the goods were to be exported has expired he shall refuse to refund the amount deposited.

(4) All money transactions with regard to such a pass shall be made in the barrier imprest book in Form No. 3.

(5) The Board shall fix a period within which goods of a particular description should be exported under this bye-law. The period so fixed shall be exhibited at every barrier and the officer-in-charge of the barrier at which such goods are brought for import shall enter the period accordingly in column 4 of the pass in Form 15.

Collection of Octroi on animals for slaughter

28. Notwithstanding any thing contained in these bye-laws, Octroi on animals for slaughter shall be assessed and

collected at the time such animals are slaughtered in the Slaughter House or at any other place with the previous sanction of the Cantonment Executive Officer.

Opening of packages and consignments for inspection

29. It shall be the duty of the person-in-charge of the goods to open and weigh the package or consignment as the case may be, when so required by the officer-in-charge of a barrier in order to enable him to examine the goods and to assess the amount of Octroi.

Vehicles to stop at the barrier

30. All vehicles shall, if signalled to do so, stop at the barrier to enable the barrier officials to inspect the vehicle and ascertain if anything liable to Octroi is being carried therein.

Power to search where Octroi is leviable

31. (1) Every person bringing or receiving a conveyance or package within the Octroi limits on which Octroi is or is believed to be leviable shall on demand by an officer authorized by the Board in this behalf, whether at the barrier or at any other place within the Cantonment, permit such officer to inspect, weigh or otherwise examine the contents of the conveyance or package for the purpose of ascertaining whether it contains any articles in respect of which Octroi is payable and shall communicate to that officer any information or exhibit to him any bill invoice or documents which he may possess relating to the articles, and shall not with the intention of defrauding the Board, communicate any such information which he knows or has reasonable cause to believe to be false or not true or exhibit any such bill, invoice or other documents of a like nature which he knows or has reasonable cause to believe to be false, forged or fraudulent.

(2) Any such person may demand that the conveyance or package or both as the case may be, shall without unnecessary delay be taken before the Octroi Superintendent who shall, thereupon cause the inspection to be made in his presence.

Appeals against assessment

32. Any person dissatisfied with the assessment of Octroi payable on his goods when such assessment is made by the Octroi Superintendent, shall pay the amount of Octroi assessed, but may, within seven days from the date of such payment appeal to the Executive Officer against such assessment.

Claim for refund on account of Miscalculation etc.

33. Subject to the provisions of bye-law 16, the importer may within seven days from the date of payment prefer a claim to the Octroi Superintendent for the refund of the amount of Octroi paid in excess due to mis-calculation or any other similar cause or un-lawfully recovered. If the Octroi Superintendent is satisfied that any amount has been charged in excess he shall pass the claim for payment by the Head Octroi Office Cashier from his imprest and shall give information of the same, in writing, to the Executive Officer.

Taxation not to be questioned except under the Cantonments Act and bye-laws made thereunder

34. (1) No objection shall be taken to any assessment, nor shall the liability of any person to be assessed or taxed be questioned, in any other manner or by any other authority than that which is provided in the Cantonments Act, 1924 and these bye-laws.

(2) No refund of Octroi shall be claimable by any person otherwise than in accordance with the provisions of the Cantonments Act, 1924, and these bye-laws.

Penalty

35. Any person committing a breach of any of these bye-laws shall on conviction by a Magistrate, excepting in cases falling under section 82(1) of the Cantonments Act, 1924 be punishable with fine which may extend to one hundred rupees.

(No. 12/4/G/L&C/50)

Form 1 (Bye-Law 6)

Inspection Book maintained at the Barrier of Ferozepore Cantonment

Date and hour of Inspection	Progressive total of Octroi taken from the last receipt issued	Notes of inspection	Signature of the Inspecting Officer
1	2	3	4
	Rs. A. P.		

Form 6 [Bye-law 11 (2)].

Counterfoil of Head Octroi Office Pass.

Barrier No.....

Book No.....

Pass No.....

Date & time of import	Name & address of person-in-charge of goods	Description of goods.	Particulars of packages	Weight or number	Date & time by which payment shall be made at Head Octroi Office	Reason why sent to Head Octroi Office*	Initials of Moharrir of import barrier
1	2	3	4	5	6	7	8

* In this column should be put:—
(a) If the importer disputes the Moharrir's assessment—Bye-law 11 (2); or
(b) If the goods have been imported by rail and are not covered by a receipt in Form 8.

Pass to Head Octroi Office
FEROZEPORE CANTONMENT
Foil of Head Octroi Office Pass.
Barrier No.....
Book No.....
Pass No.....

Date & time of import	Name & address of person-in-charge of goods	Description of goods.	Particulars of packages	Weight or number	Date & time by which payment shall be made at Head Octroi Office	Reason why sent to Head Octroi Office *	Initials of Moharrir of import barrier
1	2	3	4	5	6	7	8

* In this column should be put:—
(a) If the importer disputes the Moharrir's assessment Bye-law 11 (2), or
(b) If the goods have been imported by rail and are not covered by a receipt in Form 8.

Coupon of Head Octroi Office Pass.
Barrier No.....
Book No.....
Pass No.....

Date & time at which consignment is met	Description of goods	Initials of Inspector
1	2	3

Form 7 [Bye-law 12 (1)].

RAILWAY RECEIPT AND INVOICE REGISTER
FEROZEPORE CANTONMENT

1	2	3	4	5	6	7	8	9	10			11	12			13	14
Serial No.	No. of Octroi receipt	No. and date of Railway Receipt	Date of invoice	Place from which despatched	Name or consignee	Name of consignee	Description of articles	No. of packages	Weight,			Rate of Octroi	Octroi actually charged			Initials of Moharrir of Central Barrier	Remarks.
									Maunds	Seers	Chhattaks		Rupees	Annas	Pies		

Form 8 (Bye-law 13).Counterfoil of receipt for goods imported by Railway,
Ferozepore Cantonment.

Barrier No.....

Book No.....

Receipt No.....

Date	Name & address of importer	Name & address of owner of the goods	Number of item in Railway Receipt Register	Description of goods	Weight or number	Rate of Octroi	Amount of Octroi paid	Signature of Moharrir
1	2	3	4	5	6	7	8	9
							Rs. A. P.	

Octroi receipt of Ferozepore Cantonment.

Barrier No.....

Book No.....

Receipt No.....

Date	Name and address of importer	Description of goods	Weight or number	Amount of Octroi paid	Signature of Moharrir
1	2	3	4	5	6
				Rs. A. P.	

Coupon

Barrier No.....

Book No.....

Receipt No.....

Date	Description of goods	Weight or number	Signature of Moharrir
1	2	3	4

Ferozepore Cantonment.

Barrier No.....

Book No.....

Receipt No.....

Date	Name of importer	Description of goods	Weight or number	Signature of Moharrir
1	2	3	4	5

Form 9 (Bye-law 15)**REGISTER OF UN-REGISTERED RAIL-BORNE IMPORTS****FEROZEPORE CANTONMENT**

Serial No.	Date and time of import	Name and address of importer	Description of goods	Weight or number	Rate of Octroi	Amount of Octroi	No. of receipt issued	Signature of Collecting Officer
1	2	3	4	5	6	7	8	9

NOTICE OF SEIZURE OF GOODS LIABLE TO OCTROI, FEROZEPORE CANTONMENT.

No.....

To
.....
.....
.....

Dear Sir,
Take Notice that under Section 82(2) of the Cantonments Act, 1924, I have this day seized the goods specified in the inventory given below. Unless within five days from the date of issue of this notice you pay at the Head Octroi Office, the Octroi due on all the goods imported amounting to Rs....., together with cost incurred in carrying goods to the Head Octroi Office amounting to Rs..... the seized goods shall be sold by public auction.

Yours faithfully,

(Signature of officer seizing the goods.)

Dated
INVENTORY OF GOODS SEIZED

(Signature of officer seizing the goods.)

BARRIER JINSWAR, FEROZEPORE CANTONMENT

Number of Barrier Dated.....

Major Head.

Octroi—Class I.

Minor head.		Wheat and wheat flour.		Rice.		Barley & gram.		Other food grains.		Refined sugar.		Un-refined sugar.		Ghi.		Other articles of food & drink for men and animals.		To
Serial No.	Book No.	Weight.	Amount of Octroi.	Weight.	Amount of Octroi.	Weight.	Amount of Octroi.	Weight.	Amount of Octroi.	Weight.	Amount of Octroi.	Weight.	Amount of Octroi.	Weight.	Amount of Octroi.	Weight or Number.	Amount of Octroi.	

The heads of Jinswar are as follows :—

- Class I.

 - (1) Wheat and wheat flour.
 - (2) Rice.
 - (3) Barley and gram.
 - (4) Other food grains.
 - (5) Refined sugar.
 - (6) Un-refined sugar.
 - (7) Ghi.
 - (8) Other articles of food or drink for men and animals.

Class II.

Animals imported for slaughter.

} Entered above.

- Class III.

 - (1) Oil.
 - (2) Oil-seeds.
 - (3) Other articles of fuel, lighting & washing.

Class IV.

Articles for building.

Class V.

 - (1) Chemicals, drugs & spices.
 - (2) Gums.
 - (3) Other articles.

Class VI.

Tobaccoes.

- Class VII.

 - (1) Country cloth & articles made of it.
 - (2) Other cloth & articles made of it.
 - (3) Leather and articles made from leather.
 - (4) Other articles.

Class VIII.

Metals and articles made wholly or partly of metals.

Class IX.

Miscellaneous.

orm 12 (Bye-law 24).

OCTROI SUPERINTENDENT'S CASH BOOK
FERROZPORE CANTONMENT

1	2	3			4	5			
Date	From whom received & on what account	Amount			Initials of Octroi Superintendent	Remitted to Treasury or Cantonment Office			
		Octroi				Date of remittance	No. of Chalan	Amount	Initials of Octroi Superintendent
		Rs. A. P.	Rs. A. P.	Rs. A. P.				Rs. A. P.	

Form 13 [Bye-law 25 (1)].

HEAD OCTROI OFFICE JINSWAR
FERROZPORE CANTONMENT

Dated _____

MAJOR HEAD										OCTROI CLASS I					
Minor head	Wheat and wheat flour		Rice		Barley and gram		Other food grains		Refined sugar		Un-refined sugar		E.*		Total
Name of Barrier	Weight or number	Amount of Octroi	Weight or number	Amount of Octroi	Weight or number	Amount of Octroi	Weight or number	Amount of Octroi	Weight or numr	Amount of Octroi	Weight or number	Amount of Octroi			
Total.															
Progressive Total.															

*Etc. i. e. as in Form 11.

EXTRAORDINARY OCTROI PASS

.....Cantonment							Cantonment							Cantonment			Cantonment			
COUNTERFOIL								P A S S								ENTRANCE COUPON				EXIT COUPON			
Book No. _____ Pass No. _____								Book No. _____ Pass No. _____								Book No. _____ Pass No. _____				Book No. _____ Pass No. _____			
Date & hour of export	Name & address of person-in-charge of goods	Name & address of owner of goods	Description of goods	Weight or number	Barrier from which they will be exported	Period covered by pass	Signature of Octroi Superintendent	Date & hour of export	Name & address of person-in-charge of goods	Description of goods	Weight or number	Barrier from which they will be exported	Period covered by pass	Signature of Octroi Superintendent	CERTIFIED that goods weighing/numbering have actually passed into _____ barrier on the (date) _____ (hour) _____ Signature of Barrier Mo arrir				CERTIFIED that the goods weighing/numbering arrived under supervision of peon _____ and actually passed out of my barrier on the (date) _____ (hour) _____ nature of Barrier Moharrir				
1	2	3	4	5	6	7	8	1	2	3	4	5	6	7									

COUNTERFOIL						FOIL OF TRANSIT PASS FOR TEMPORARY IMPORT									COUPON						
1	2	3		4	5	6	1	2	3		4	5	6	7	8	9	1	2	3		
Date and time of import	Name and full address of importer	No. of packages	Weight or number	Cash deposited	Date and time by which to be exported	Initials of Moharrir	Remarks	Date and time of import	Name & full address of importer	No. of packages	Weight or number	Cash deposited	Date & time by which to be exported	Initials of Moharrir	Date and time of export	Acknowledgment made by the person-in-charge of the goods in token of his having received back the money deposited by him at the import barrier	Initials of export barrier Moharrir	Remarks	Date	Description of goods	Initial of Inspector

No. 507.—In exercise of the powers conferred by clause (a) of sub-section 5 of section 13 of the Cantonment Act, 1924 (II of 1924), the Central Government is pleased to direct in respect of Cannanore Cantonment that the Officer Commanding-in-Chief, the Command in which the Cantonment is for the time being situated, may make the nomination referred to in the said clause.

(121/21/G/L&C/43)

No. 508.—In pursuance of the provisions of sub-section (7) of section 13 of the Cantonment Act, 1924 (II of 1924), it is hereby notified that the Station Staff Officer, Coimbatore has been nominated by the Officer Commanding-in-Chief, Southern Command, under the provisions of clause (a) of sub-section (5) of the said Section to be a member of the Cantonment Board Cannanore.

(121/21/G/L&C/43)

No. 509.—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Ramgarh, by reason of the acceptance by the Central Government of the resignation of Capt. Umrao Singh.

(No. 121/8/G/L&C/43)

No. 510.—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Capt. Tara Chand as a member of the Cantonment Board, Ramgarh, *vice* Capt. Umrao Singh, resigned.

(No. 121/3/G/L&C/43).

H. M. PATEL, Secy.